

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF _____ HILLS _____, IOWA

DUE: December 1, 2013

16205200200000
CITY OF HILLS
201 NORTH FIRST ST P O BOX 345
HILLS, IOWA 52235-0345

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	287,203		287,203	275,607
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	287,203		287,203	275,607
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	79,820	0	79,820	72,000
Licenses and permits	3,141	0	3,141	8,675
Use of money and property	20,466	0	20,466	17,300
Intergovernmental	112,299	0	112,299	103,826
Charges for fees and service	41,909	218,589	260,498	97,196
Special assessments	0	0	0	12,700
Miscellaneous	0	0	0	
Other financing sources	150,000	0	150,000	
Total revenues and other sources	694,838	218,589	913,427	587,304
Expenditures and Other Financing Uses				
Public safety	75,603	0	75,603	86,835
Public works	181,151	0	181,151	231,045
Health and social services	0	0	0	
Culture and recreation	84,337	0	84,337	55,491
Community and economic development	0	0	0	
General government	212,815	0	212,815	141,296
Debt service	0	0	0	
Capital projects	0	0	0	
Total governmental activities expenditures	553,906	0	553,906	514,667
Business type activities	0	164,696	164,696	82,776
Total ALL expenditures	553,906	164,696	718,602	597,443
Other financing uses, including transfers out	150,000	0	150,000	
Total ALL expenditures/And other financing uses	703,906	164,696	868,602	597,443
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-9,068	53,893	44,825	-10,139
Beginning fund balance July 1, 2012	1,084,559	311,036	1,395,595	853,248
Ending fund balance June 30, 2013	1,075,491	364,929	1,440,420	843,109
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 0	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 2,686,842	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk BONNIE HANSEN	Telephone →	Area Code 319	Number 679-3197	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF HILLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	287,203						287,203			287,203	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	287,203	0		0	0	0	287,203		T01	287,203	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	287,203	0		0	0	0	287,203			287,203	6
7	TIF revenues							0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		79,820					79,820		T09	79,820	14
15	TOTAL OTHER CITY TAXES	0	79,820	0	0	0	0	79,820	0		79,820	15
16	Section B - LICENSES AND PERMITS	3,141						3,141		T29	3,141	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	8,643						8,643		U20	8,643	18
19	Rents and royalties	250						250		U40	250	19
20	Other miscellaneous use of money and property	11,573						11,573		U20	11,573	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	20,466	0	0	0	0	0	20,466	0		20,466	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32			0					0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF HILLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		71,299					71,299		C46	71,299	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	71,299	0	0	0	0	71,299	0		71,299	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions	41,000						41,000		D89	41,000	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	41,000	0	0	0	0	0	41,000	0		41,000	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	41,000	71,299	0	0	0	0	112,299	0		112,299	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	120,995	A91	120,995	73
74	Sewer							0	97,594	A8Ø	97,594	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	41,909						41,909		A81	41,909	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HILLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	41,909	0	0	0	0	0	41,909	218,589		260,498	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	0	0	0					0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	0	0	0	0	0	0	0	0		0	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF HILLS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	393,719	151,119	0	0	0	0	544,838	218,589		763,427	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans		150,000					150,000			150,000	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	150,000	0	0	0	0	150,000	0		150,000	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	393,719	301,119	0	0	0	0	694,838	218,589		913,427	132
133												133
134	Beginning fund balance July 1, 2012	1,084,559						1,084,559	311,036		1,395,595	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,478,278	301,119	0	0	0	0	1,779,397	529,625		2,309,022	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF HILLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	23,310						23,310		E62	23,310	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	6,295						6,295		E89	6,295	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	41,000						41,000		E24	41,000	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	0						0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	4,998						4,998		E66	4,998	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation		0					0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	0						0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation		0					0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	75,603	0	0	0	0	0	75,603			75,603	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HILLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	127,542					127,542		E44	127,542	42
43	Purchase of land and equipment	0						0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation		0					0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		10,386					10,386		E44	10,386	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment		586					586		G44	586	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment		4,211					4,211		G44	4,211	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	38,176						38,176		E81	38,176	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		250					250		E89	250	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	38,176	142,975	0	0	0	0	181,151			181,151	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HILLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HILLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	5,800						5,800		E52	5,800	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	30,515						30,515		E61	30,515	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	40,139						40,139		E61	40,139	135
136	Other culture and recreation	7,883						7,883		E61	7,883	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	84,337	0	0	0	0	0	84,337			84,337	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HILLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,567						6,567		E29	6,567	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	38,212						38,212		E23	38,212	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,165						1,165		E89	1,165	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,699						11,699		E25	11,699	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	151,654						151,654		E31	151,654	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	3,518						3,518		E89	3,518	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	212,815	0	0	0	0	0	212,815			212,815	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	410,931	142,975	0	0	0	0	553,906			553,906	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HILLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								0	E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction							132,869	F91		132,869	200
201	Sewer and sewage disposal — Current operation							31,827	E80		31,827	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF HILLS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								164,696		164,696	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	410,931	142,975	0	0	0	0	553,906	164,696		718,602	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	150,000						150,000			150,000	255
256	Internal TIF loans/repayments and transfers out	0	0					0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	150,000	0	0	0	0	0	150,000	0		150,000	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	560,931	142,975	0	0	0	0	703,906	164,696		868,602	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable	0						0			0	263
264	Restricted	0	158,144					158,144			158,144	264
265	Committed	120,000						120,000			120,000	265
266	Assigned	560,931						560,931			560,931	266
267	Unassigned	236,416						236,416			236,416	267
268	Total Governmental	917,347	158,144	0	0	0	0	1,075,491			1,075,491	268
269	Proprietary								364,929		364,929	269
270	Total ending fund balance June 30, 2013	917,347	158,144	0	0	0	0	1,075,491	364,929		1,440,420	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,478,278	301,119	0	0	0	0	1,779,397	529,625		2,309,022	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF HILLS																																																																																																																																																						
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																
<table><tr><td>Purpose</td><td colspan="2">Amount paid to other local governments</td><td>Purpose</td><td colspan="2">Amount paid to State</td></tr><tr><td>Correction.....</td><td>M05</td><td>\$ 0</td><td>Highways.....</td><td>L44</td><td>\$</td></tr><tr><td>Health.....</td><td>M32</td><td></td><td>All other.....</td><td>L89</td><td>\$</td></tr><tr><td>Highways.....</td><td>M44</td><td></td><td></td><td></td><td></td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td></td><td></td><td></td><td></td></tr><tr><td>Libraries.....</td><td>M52</td><td>5,800</td><td></td><td></td><td></td></tr><tr><td>Police protection.....</td><td>M62</td><td>23,210</td><td></td><td></td><td></td></tr><tr><td>Sewerage.....</td><td>M80</td><td></td><td></td><td></td><td></td></tr><tr><td>Sanitation.....</td><td>M81</td><td></td><td></td><td></td><td></td></tr><tr><td>All other.....</td><td>M89</td><td>\$ \$</td><td></td><td></td><td></td></tr></table>												Purpose	Amount paid to other local governments		Purpose	Amount paid to State		Correction.....	M05	\$ 0	Highways.....	L44	\$	Health.....	M32		All other.....	L89	\$	Highways.....	M44					Transit subsidies.....	M94					Libraries.....	M52	5,800				Police protection.....	M62	23,210				Sewerage.....	M80					Sanitation.....	M81					All other.....	M89	\$ \$																																																																																													
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Part IV	SALARIES AND WAGES																																																																																																																																																																
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																
<table><tr><td colspan="10"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="10">Total salaries and wages paid.....</td><td>200</td><td>\$</td><td>101,939</td></tr></table>																						Amount - Omit cents		Total salaries and wages paid.....										200	\$	101,939																																																																																																																													
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Total salaries and wages paid.....										200	\$	101,939																																																																																																																																																					
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																																
	A. Long-term debt																																																																																																																																																																
<table><tr><th rowspan="2">Purpose</th><th rowspan="2">Debt outstanding JULY 1, 2012 (a)</th><th colspan="2">Debt during the fiscal year</th><th colspan="4">Debt Outstanding JUNE 30, 2013</th><th rowspan="2">Interest paid this year (h)</th></tr><tr><th>Issued (b)</th><th>Retired (c)</th><th>General obligation (d)</th><th>TIF revenue (e)</th><th>Revenue (f)</th><th>Other (g)</th></tr><tr><td>1. Water utility</td><td>19U \$</td><td>29U \$ 120,995</td><td>39U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>191 \$</td></tr><tr><td>2. Sewer utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>3. Electric utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>192</td></tr><tr><td>4. Gas utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>193</td></tr><tr><td>5. Transit-bus</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>194</td></tr><tr><td>6. Industrial Revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>189</td></tr><tr><td>7. Mortgage revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>189</td></tr><tr><td>8. TIF revenue</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>9. Other-Specify</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>10.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>11.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>12.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>13.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>14.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr><tr><td>Total long-term debt</td><td>0</td><td>120,995</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table>												Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$	29U \$ 120,995	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$	2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189	3. Electric utility	19U	29U	39U	49U	49U	49U		192	4. Gas utility	19U	29U	39U	49U	49U	49U		193	5. Transit-bus	19U	29U	39U	49U	49U	49U		194	6. Industrial Revenue	19T	24T	34T		44T	44T		189	7. Mortgage revenue	19T	24T	34T		44T	44T		189	8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189	10.	19U	29U	39U	49U	49U	49U	49U	189	11.	19U	29U	39U	49U	49U	49U	49U	189	12.	19U	29U	39U	49U	49U	49U	49U	189	13.	19U	29U	39U	49U	49U	49U	49U	189	14.	19U	29U	39U	49U	49U	49U	49U	189	Total long-term debt	0	120,995	0	0	0	0	0	0
Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)																																																																																																																																																									
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2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																									
3. Electric utility	19U	29U	39U	49U	49U	49U		192																																																																																																																																																									
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5. Transit-bus	19U	29U	39U	49U	49U	49U		194																																																																																																																																																									
6. Industrial Revenue	19T	24T	34T		44T	44T		189																																																																																																																																																									
7. Mortgage revenue	19T	24T	34T		44T	44T		189																																																																																																																																																									
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																									
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																									
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14.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																									
Total long-term debt	0	120,995	0	0	0	0	0	0																																																																																																																																																									
B. Short-term debt																																																																																																																																																																	
<table><tr><td colspan="4"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="4">Outstanding as of JULY 1, 2012</td><td>61V \$</td><td></td></tr><tr><td colspan="4">Outstanding as of JUNE 30, 2013</td><td>64V \$</td><td></td></tr></table>																Amount - Omit cents		Outstanding as of JULY 1, 2012				61V \$		Outstanding as of JUNE 30, 2013				64V \$																																																																																																																																					
				Amount - Omit cents																																																																																																																																																													
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Outstanding as of JUNE 30, 2013				64V \$																																																																																																																																																													
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																																																																																																																																
	<table><tr><td colspan="10">Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY</td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="10">Actual valuation -- January 1, 2011</td><td>\$</td><td>53,736,834</td><td>x .05 = \$</td><td>2,686,842</td></tr></table>												Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY										Amount - Omit cents		Actual valuation -- January 1, 2011										\$	53,736,834	x .05 = \$	2,686,842																																																																																																																											
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY										Amount - Omit cents																																																																																																																																																							
Actual valuation -- January 1, 2011										\$	53,736,834	x .05 = \$	2,686,842																																																																																																																																																				
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013																																																																																																																																																																
	<table><tr><th rowspan="2">Type of asset</th><th colspan="5">Amount - Omit cents</th><th rowspan="2">Total (e)</th></tr><tr><th>Bond and interest funds (a)</th><th>Bond construction funds (b)</th><th>Pension/retirement funds (c)</th><th>all other funds (d)</th><th></th></tr><tr><td rowspan="2">Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</td><td>W01</td><td>W31</td><td colspan="3">W61</td><td></td></tr><tr><td>\$</td><td>\$</td><td>0</td><td>1,440,420</td><td>1,440,420</td></tr></table>												Type of asset	Amount - Omit cents					Total (e)	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61				\$	\$	0	1,440,420	1,440,420																																																																																																																													
Type of asset	Amount - Omit cents					Total (e)																																																																																																																																																											
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)																																																																																																																																																													
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																																																																																																																																														
	\$	\$	0	1,440,420	1,440,420																																																																																																																																																												
REMARKS																																																																																																																																																																	
We are building a water utility. We have an engineering loan at 0% for 3 years. The City took one draw for bills in June for \$120,005 from SRF. The City is currently in the design process with construction beginning in 2014. There was also a transfer of CD investments from General Funds to Road Use Funds to clear up a drainage project - this from suggestion from auditor (State auditor) after audit in 2012																																																																																																																																																																	